

SHB 3182 - H AMD 1428

By Representative Alexander

ADOPTED 3/04/2010

1 On page 14, beginning on line 13, strike all of section 12 and
2 insert the following:

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4 "Sec. 12. RCW 84.40.175 and 1994 c 124 s 24 are each amended to
5 read as follows:

6 COUNTIES: VALUATION OF TAX-EXEMPT PUBLIC PROPERTY. At the time
7 of making the assessment of real property, the assessor shall enter
8 each description of property exempt under the provisions of chapter
9 84.36 RCW, and (~~value and~~) list the same in the manner and subject
10 to the same rule as the assessor is required to assess all other
11 property, designating in each case to whom such property belongs.
12 Except as otherwise provided in law, the assessor is not required to
13 value property exempt under the provisions of RCW 84.36.010. However,
14 with respect to publicly owned property exempt from taxation under
15 provisions of RCW 84.36.010, the assessor shall value only such
16 property as is leased to or occupied by a private person under an
17 agreement allowing such person to occupy or use such property for a
18 private purpose when a request for such valuation is received from the
19 department of revenue or the lessee of such property for use in
20 determining the taxable rent as provided for in chapter 82.29A RCW:
21 PROVIDED FURTHER, That this section shall not prohibit any assessor
22 from valuing any public property leased to or occupied by a private
23 person for private purposes."

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EFFECT: Deletes the provisions that would have made each county assessor's duty to assess tax-exempt property optional rather than mandatory. The assessor is not required to value property exempt

under RCW 84.36.010 (public property) unless otherwise required by law.

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